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AMENDMENT TRANSMITTAL LETTER					0505-0840P
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09/891,367-Cor	nt. #002385	June 27	, 2001	A. J. Rudy	3627
plicant(s): Mas	sakatsu SHIMI	ZU et al.			
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James M. Slatte Attorney Reg. N		#43,	368		
BIRCH, STEWA 8110 Gatehous Suite 100 East		H & BIRCH, LL	.P		



Docket No.: 0505-0840P

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of: Masakatsu SHIMIZU et al.

Application No.: 09/891,367 Confirmation No.: 2385

Filed: June 27, 2001 Art Unit: 3627

For: METHOD OF AND APPARATUS FOR

ESTIMATING PRODUCT COST

Examiner: A. J. Rudy

PROPOSED AMENDMENT UNDER 37 C.F.R. 1.111

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

INTRODUCTORY COMMENTS

In response to the Office Action mailed April 28, 2006 (Paper No. 20060424), the following amendments and remarks are respectfully submitted in connection with the above-identified application:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 9 of this paper.